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August 7, 2020

**Via ECF and Federal Express**

Hon. Michael A. Shipp, U.S.D.J.  
United States District Court, District of New Jersey Trenton  
Clarkson S. Fisher Federal Building & U.S. Courthouse  
Room 5000  
402 E. State Street  
Trenton, NJ 08608

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation*  
Case No. 3:15-cv-07658-MAS-LHG**

Dear Judge Shipp:

On behalf of defendant PricewaterhouseCoopers LLP (“PwC”), we are filing: (1) PwC’s Objection to the Special Master’s Report and Recommendation regarding Plaintiff Tucson’s Motion for Leave to Amend (“Report”); and (2) an Appendix containing the motion papers that are the subject of the Report. PwC is filing the Appendix because PwC and Tucson previously served the motion papers on the parties in this case but did not publicly file them.

In connection with Plaintiff’s Motion for Leave to Amend, Plaintiff filed a Motion for Leave to File Under Seal, which the Special Master granted (ECF 602, at 1). Consistent with Plaintiff’s sealing motion and that Order, PwC is publicly filing redacted versions of Exhibits 1–3 to the Appendix and filing under seal unredacted versions of those Exhibits. Exhibits 1–3 are: (1) Plaintiff’s Memorandum of Law in Support of its Motion for Leave to Amend Complaint; (2) Plaintiff’s Proposed Second Amended Complaint; and (3) a redline comparing Plaintiff’s Proposed Second Amended Complaint to Class Plaintiffs’ First Amended Complaint. These Exhibits contain information from documents that PwC has designated as Confidential pursuant to the Stipulation and Confidentiality Order in this action (ECF 244), and the Special Master previously determined it was appropriate to file them under seal. *See* ECF 602, at 1.<sup>1</sup>

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<sup>1</sup> The Special Master granted Plaintiff’s Motion for Leave to File Under Seal in the same document that he issued his Report on Plaintiff’s Motion for Leave to Amend, *i.e.*, ECF 602. PwC objects to the Report, but agrees with the Special Master’s ruling granting Plaintiff’s Motion for Leave to File Under Seal.

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For the Court's convenience, PwC is also providing the Court with a courtesy copy of the full Appendix with unredacted versions of all Exhibits (1 through 7).

Please do not hesitate to call with any questions.

Respectfully,

*/s/ A. Ross Pearlson*

A. Ross Pearlson